



General Assembly

February Session, 2018

***Raised Bill No. 182***

LCO No. 880



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING MUNICIPAL TAX APPEALS AND  
CONTINGENCY AGREEMENTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-117a of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2018*):

3 (a) Any person, including any lessee of real property whose lease  
4 has been recorded as provided in section 47-19 and who is bound  
5 under the terms of his lease to pay real property taxes, claiming to be  
6 aggrieved by the action of the board of tax review or the board of  
7 assessment appeals, as the case may be, in any town or city may,  
8 within two months from the date of the mailing of notice of such  
9 action, make application, in the nature of an appeal therefrom, with  
10 respect to the assessment list for the assessment year commencing  
11 October 1, 1989, October 1, 1990, October 1, 1991, October 1, 1992,  
12 October 1, 1993, October 1, 1994, or October 1, 1995, and with respect  
13 to the assessment list for assessment years thereafter, to the superior  
14 court for the judicial district in which such town or city is situated,  
15 which shall be accompanied by a citation to such town or city to

16 appear before said court. Such citation shall be signed by the same  
17 authority and such appeal shall be returnable at the same time and  
18 served and returned in the same manner as is required in case of a  
19 summons in a civil action. The authority issuing the citation shall take  
20 from the applicant a bond or recognizance to such town or city, with  
21 surety, to prosecute the application to effect and to comply with and  
22 conform to the orders and decrees of the court in the premises. Any  
23 such application shall be a preferred case, to be heard, unless good  
24 cause appears to the contrary, at the first session, by the court or by a  
25 committee appointed by the court. The pendency of such application  
26 shall not suspend an action by such town or city to collect not more  
27 than seventy-five per cent of the tax so assessed or not more than  
28 ninety per cent of such tax with respect to any real property for which  
29 the assessed value is five hundred thousand dollars or more, and upon  
30 which such appeal is taken. If, during the pendency of such appeal, a  
31 new assessment year begins, the applicant may amend his application  
32 as to any matter therein, including an appeal for such new year, which  
33 is affected by the inception of such new year and such applicant need  
34 not appear before the board of tax review or board of assessment  
35 appeals, as the case may be, to make such amendment effective. The  
36 court shall have power to grant such relief as to justice and equity  
37 appertains, upon such terms and in such manner and form as appear  
38 equitable, and, if the application appears to have been made without  
39 probable cause, may tax double or triple costs, as the case appears to  
40 demand; and, upon all such applications, costs may be taxed at the  
41 discretion of the court. If the assessment made by the board of tax  
42 review or board of assessment appeals, as the case may be, is reduced  
43 by said court, the applicant shall be reimbursed by the town or city for  
44 any overpayment of taxes, together with interest and any costs  
45 awarded by the court, or, at the applicant's option, shall be granted a  
46 tax credit for such overpayment, interest and any costs awarded by the  
47 court. Upon motion, said court shall, in event of such overpayment,  
48 enter judgment in favor of such applicant and against such city or  
49 town for the whole amount of such overpayment, less any lien

50 recording fees incurred under sections 7-34a and 12-176, together with  
51 interest and any costs awarded by the court. The amount to which the  
52 assessment is so reduced shall be the assessed value of such property  
53 on the grand lists for succeeding years until the tax assessor finds that  
54 the value of the applicant's property has increased or decreased.

55 (b) Any person who acts on behalf of an applicant in an appeal  
56 brought pursuant to subsection (a) of this section, who is not an  
57 attorney admitted to the bar of this state, shall be a certified or  
58 provisionally licensed real estate appraiser pursuant to sections 20-500  
59 to 20-528, inclusive.

60 (c) Any certified or provisionally licensed real estate appraiser who  
61 acts on behalf of an applicant in an appeal brought pursuant to  
62 subsection (a) of this section shall not enter into a contingency fee  
63 agreement with such applicant regarding such appeal.

64 Sec. 2. Section 12-119 of the general statutes is repealed and the  
65 following is substituted in lieu thereof (*Effective July 1, 2018*):

66 (a) When it is claimed that a tax has been laid on property not  
67 taxable in the town or city in whose tax list such property was set, or  
68 that a tax laid on property was computed on an assessment which,  
69 under all the circumstances, was manifestly excessive and could not  
70 have been arrived at except by disregarding the provisions of the  
71 statutes for determining the valuation of such property, the owner  
72 thereof or any lessee thereof whose lease has been recorded as  
73 provided in section 47-19 and who is bound under the terms of his  
74 lease to pay real property taxes, prior to the payment of such tax, may,  
75 in addition to the other remedies provided by law, make application  
76 for relief to the superior court for the judicial district in which such  
77 town or city is situated. Such application may be made within one year  
78 from the date as of which the property was last evaluated for purposes  
79 of taxation and shall be served and returned in the same manner as is  
80 required in the case of a summons in a civil action, and the pendency

81 of such application shall not suspend action upon the tax against the  
 82 applicant. In all such actions, the Superior Court shall have power to  
 83 grant such relief upon such terms and in such manner and form as to  
 84 justice and equity appertains, and costs may be taxed at the discretion  
 85 of the court. If such assessment is reduced by said court, the applicant  
 86 shall be reimbursed by the town or city for any overpayment of taxes  
 87 in accordance with the judgment of said court.

88 (b) Any person who acts on behalf of an applicant in an application  
 89 for relief made pursuant to subsection (a) of this section, who is not an  
 90 attorney admitted to the bar of this state, shall be a certified or  
 91 provisionally licensed real estate appraiser pursuant to sections 20-500  
 92 to 20-528, inclusive.

93 (c) Any certified or provisionally licensed real estate appraiser who  
 94 acts on behalf of an applicant in an application for relief made  
 95 pursuant to subsection (a) of this section shall not enter into a  
 96 contingency fee agreement with such applicant regarding such appeal.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2018</i>	12-117a
Sec. 2	<i>July 1, 2018</i>	12-119

***Statement of Purpose:***

To require persons representing property owners or lessors in certain appeals concerning real property assessments to be either attorneys or certified or provisionally licensed real estate appraisers and to prohibit certified or provisionally licensed real estate appraisers from entering into contingency fee agreements in such appeals.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*